

Jul-19-04 10:50 From-NEW YORK STOCK EXCHANGE
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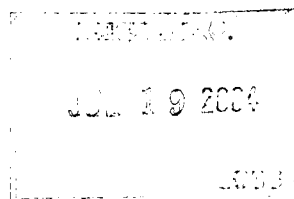
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July 19, 2004



Mr. Brian Johnson
Branch Chief
Securities and Exchange Commission
Branch of Filer Support 2
Room 1004 -- STOP/1-4
450 Fifth Street, NW
Judiciary Plaza
Washington, DC 20549

Dear Mr. Johnson:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, SYNTHETIC FIXED-INCOME SECURITIES, INC. ON BEHALF OF STRATS(SM) TRUST FOR J.P. MORGAN CHASE & CO. SECURITIES, SERIES 2004-9, 1,400,000 STRATS(SM) Certificates, Series 2004-9 and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on July 19, 2004. Tentative listing date – Not yet determined.

Sincerely,

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